

Mail Stop 3561

January 4, 2009

Mr. Ronald A. Malone  
Chief Executive Officer  
Gentiva Health Services, Inc.  
3 Huntington Quadrangle, Suite 200S  
Melville, New York 11747-4627

**Re: Gentiva Health Services, Inc.  
Form 10-K for the Fiscal Year Ended December 30, 2007  
Supplemental Response dated December 3, 2008  
File No. 001-15669**

Dear Mr. Malone:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Stacy S. Ingram, Esq.  
FAX: (404) 527-4801